
HOUSE BILL No. 1393

DIGEST OF INTRODUCED BILL

Citations Affected: IC 36-8-14.

Synopsis: Cumulative building and equipment funds. Allows any local government unit or fire protection district to use its cumulative building and equipment fund for the purchase of radio equipment. (Current law allows municipalities to use the fund to purchase police radio equipment.) Provides that the cumulative building and equipment fund tax rate may not exceed \$0.05 on each \$100 of assessed value. (Current law limits the rate at \$0.0333.) Makes conforming changes.

Effective: July 1, 2003.

Bischoff

January 14, 2003, read first time and referred to Committee on Local Government.

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First Regular Session 113th General Assembly (2003)

PRINTING CODE. Amendments: Whenever an existing statute (or a section of the Indiana Constitution) is being amended, the text of the existing provision will appear in this style type, additions will appear in **this style type**, and deletions will appear in ~~this style type~~.

Additions: Whenever a new statutory provision is being enacted (or a new constitutional provision adopted), the text of the new provision will appear in **this style type**. Also, the word **NEW** will appear in that style type in the introductory clause of each SECTION that adds a new provision to the Indiana Code or the Indiana Constitution.

Conflict reconciliation: Text in a statute in *this style type* or ~~this style type~~ reconciles conflicts between statutes enacted by the 2002 Regular or Special Session of the General Assembly.

HOUSE BILL No. 1393

A BILL FOR AN ACT to amend the Indiana Code concerning taxation.

Be it enacted by the General Assembly of the State of Indiana:

1 SECTION 1. IC 36-8-14-2, AS AMENDED BY P.L.140-2002,
2 SECTION 2, IS AMENDED TO READ AS FOLLOWS [EFFECTIVE
3 JULY 1, 2003]: Sec. 2. (a) As used in this section, "emergency medical
4 services" has the meaning set forth in IC 16-18-2-110.

5 (b) As used in this section, "volunteer fire department" has the
6 meaning set forth in IC 36-8-12-2.

7 (c) The legislative body of a unit or the board of fire trustees of a
8 fire protection district may provide a cumulative building and
9 equipment fund under IC 6-1.1-41 for the following purposes:

10 (1) The:

11 (A) purchase, construction, renovation, or addition to
12 buildings; or

13 (B) purchase of land;

14 used by the fire department or a volunteer fire department serving
15 the unit.

16 (2) The purchase of firefighting equipment for use of the fire
17 department or a volunteer fire department serving the unit,



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including making the required payments under a lease rental with option to purchase agreement made to acquire the equipment.

(3) ~~In a municipality,~~ The purchase of ~~police~~ radio equipment.

(4) The:

(A) purchase, construction, renovation, or addition to a building;

(B) purchase of land; or

(C) purchase of equipment;

for use of a provider of emergency medical services under IC 16-31-5 to the unit establishing the fund.

(d) In addition to the requirements of IC 6-1.1-41, before a cumulative fund may be established by a township fire protection district, the county legislative body which appoints the trustees of the fire protection district must approve the establishment of the fund.

SECTION 2. IC 36-8-14-4 IS AMENDED TO READ AS FOLLOWS [EFFECTIVE JULY 1, 2003]: Sec. 4. (a) To provide for the cumulative building and equipment fund established under this chapter, the legislative body may levy a tax on all taxable property within the taxing district in compliance with IC 6-1.1-41. The tax rate may not exceed ~~three and thirty-three hundredths five cents (\$0.0333)~~ **(\$0.05)** on each one hundred dollars (\$100) of assessed valuation of property in the taxing district.

(b) As the tax is collected, it shall be deposited in a qualified public depository or depositories and held in a special fund to be known as the "building or remodeling, firefighting, and ~~police~~ radio equipment fund". ~~in the case of a municipality or as the "building or remodeling and fire equipment fund" in the case of a township or fire protection district.~~

SECTION 3. [EFFECTIVE JULY 1, 2003] IC 36-8-14-4, as amended by this act, applies to property taxes first due and payable after December 31, 2003.

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